



# Town Council Agenda Report

**SUBJECT:** Resolution

**CONTACT PERSON/NUMBER:** Chris Wallace, 797-1050

**TITLE OF AGENDA ITEM:**

A RESOLUTION OF THE TOWN OF DAVIE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF DAVIE, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2000; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**REPORT IN BRIEF:**

This resolution is necessary to proceed with the fire rescue assessment for Fiscal Year 2001. This resolution will allow Government Services Group, Inc. (as approved at the Council meeting of April 18, 2000) to establish the estimated assessment rate, prepare the assessment roll, and mail notices. A public hearing will be held on September 11th.

The rates for FY2001 have changed from those levied in FY2000. These new rates reflect a change in methodology that has been required by recent court cases. Because this assessment process does not cleanly coincide with the property tax roll preparation, initial estimates of revenue will undoubtedly change when the FY2001 assessment roll is finalized.

**PREVIOUS ACTIONS:**

not applicable

**CONCURRENCES:**

not applicable

**FISCAL IMPACT:**

Has request been budgeted? not applicable

Additional Comments: not applicable

**RECOMMENDATION(S):**

Motion to approve the resolution.

**Attachment(s):**

Resolution

Item No.

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE TOWN OF DAVIE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF DAVIE, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2000; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in August of 1996, the Town of Davie implemented a recurring annual fire rescue special assessment program to provide a portion of the funding for the Town's fire rescue services and facilities with the adoption of Ordinance No. 96-33 and imposed fire rescue assessments for Fiscal Year 1997 with the adoption of Resolution Nos. R-96-254 and R-96-285; and

WHEREAS, pursuant to Ordinance No. 96-33, the reimposition of fire rescue assessments for the Fiscal Year commencing October 1, 2000 requires certain processes such as the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing fire rescue costs against assessed property located within the Town, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No. 96-33 for the reimposition of the fire rescue assessments; and

WHEREAS, the Fourth District Court of Appeal on June 14, 2000 rendered an opinion in the case of SMM Properties, Inc. v. City of North Lauderdale, Case No. 4D98-3525, stating that emergency medical services do not provide the requisite special benefit to property; and

WHEREAS, the Fourth District Court of Appeal in SMM Properties, Inc. v. City of North Lauderdale, reaffirmed that fire suppression, fire prevention, fire/building inspections, and first response medical rescue services provide a special benefit to property; and

WHEREAS, in developing the Fire Rescue Assessed Cost, the Town has removed the Emergency Medical Services Cost, as that term is further defined herein, from the Fire Rescue Assessment in order to comply with the ruling in SMM Properties, Inc. v. City of North Lauderdale, Case No. 4D98-3525 (Fla. 4th DCA June 14, 2000); and

WHEREAS, the remaining Fire Rescue Assessed Cost is that which the Fourth District Court of Appeal held in SMM Properties, Inc. v. City of North Lauderdale, Case No. 4D98-3525 (Fla. 4th DCA June 14, 2000), provides a special benefit to property; and

WHEREAS, the Town Council of the Town of Davie, Florida, deems it to be in the best interest of the citizens and residents of the Town of Davie to adopt this Preliminary Rate Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF DAVIE, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Rescue Assessment Ordinance (Ordinance No. 96-33), the Initial Assessment Resolution (Resolution No. R-96-254), the Final Assessment Resolution (Resolution No. R-96-285), as supplemented and modified by Resolution No. R-97-19, the Annual Rate Resolution for Fiscal Year commencing October 1, 1997 (Resolution No. R-97-303), the Annual Rate Resolution for Fiscal Year commencing October 1, 1998 (Resolution No. R-98-284), the Annual Rate Resolution for Fiscal Year commencing October 1, 1999 (Resolution No. R-99-287), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2000. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa:

**"CAD Database"** means the reporting system used by the Town to report fire rescue incidents.

**"Demand Percentage"** means the percentage of demand for fire rescue services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire rescue services as reflected in the Fire Rescue Incident Reports in the CAD Database under the methodology described in Section 6 of this Preliminary Rate Resolution.

**"Emergency Medical Services"** means those services recorded in Incident Reports that are not Fire Rescue Incident Reports.

**"Emergency Medical Services Cost"** means the amount, other than first response medical rescue services, determined by the Town Council that is associated with Emergency Medical Services.

**"Fire Rescue Assessed Cost"** means

(1) the amount determined by the Town Council to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the Town to provide fire rescue services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Rescue Assessments, including any service charges of the Tax Collector or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Rescue Assessments; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire rescue services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Town Council by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Rescue Assessments; and (P) reimbursement to the Town or any other Person for any moneys advanced for any costs incurred by the Town or such Person in connection with any of the foregoing components of Fire Rescue Assessed Cost.

(2) In the event the Town also imposes an impact fee upon new growth or development for fire rescue related capital improvements, the Fire Rescue Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Rescue Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

**"Fire Rescue Incident Reports"** means those Incident Reports that record fire rescue services that are recorded with the following codes: S25BR (Brush Fire); S25CF (Commercial Structure Fire); S25EH (Electrical/Utility Fire); S25EV (Elevator Rescue); S25HM (Hazardous Materials Incident); S25OT (Any Fire Not Otherwise Classified); S25RS (Residential Fire); S25SI (Smoke Investigation) ; S25TR (Trash Fire); S25UF (Unknown Type of Fire); S25VF (Vehicle Fire); S46 (Bomb Threat); S49F (Fire Alarm); S55 (Explosion); S59 (Fire Bombing); and S68 (Fire/Medical Service).

### SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the imposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against Assessed Property located within the Town, the Town shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by legally

available Town revenues other than Fire Rescue Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Town will be benefited by the Town's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS.** Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** It is hereby ascertained and declared that the Fire Rescue Assessed Cost provides a special benefit to the Assessed Property based upon the following legislative determinations.

**general**

(A) Upon the adoption of this Preliminary Rate Resolution, determining the Fire Rescue Assessed Cost and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are hereby ratified and confirmed, to the extent authorized by law.

(B) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the Town, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use from the use described on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

**cost apportionment**

(D) It is fair and reasonable and consistent with the decision from the Fourth District Court of Appeal in the case of SMM Properties, Inc. v. City of North Lauderdale, Case No. 4D98-3525 (Fla. 4th DCA June 14, 2000), to exclude from the Fire Rescue Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(E) Apportioning Fire Rescue Assessed Cost among classifications of improved property based upon historical demand for fire rescue services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received.

(F) The Fire Rescue Incident Reports are the most reliable data available to determine the potential demand for fire rescue services from property use and to determine the benefit to property use resulting from the availability of fire rescue services to protect and serve Buildings located within Assessed Property and their intended occupants. There exist sufficient Fire Rescue Incident Reports documenting the historical demand for fire rescue services from Assessed Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the Town. Therefore, the use of Demand Percentages determined by an examination of Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Rescue Assessed Cost among the Property Use Categories.

(G) As a result of the urbanized character of the Town, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Cost to vacant property and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(H) The level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire rescue services provided to non-specific property uses.

#### **residential parcel apportionment**

(I) The size or the value of the Residential Property does not determine the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(J) Apportioning the Fire Rescue Assessed Cost for fire rescue services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

#### **non-residential parcel apportionment**

(K) The risk of loss and the demand for fire rescue service availability is substantially the same for Buildings below a certain minimum size. Because the value and anticipated occupancy of non-residential Buildings below a certain minimum size is less, it is fair, reasonable and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(L) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for fire rescue service availability is not precisely determined or measured by the actual Building Area within benefited parcels; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire rescue services.

(M) The demand for the availability of fire rescue services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefited parcels within Non-Residential Property.

(N) Exempt Institutional Property is wholly exempt from ad valorem taxation under Florida law and provides facilities and uses to its ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the Town and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels of Exempt Institutional Property. Accordingly, no Fire Rescue Assessment shall be imposed upon a parcel of Exempt Institutional Property.

#### **SECTION 6. COST APPORTIONMENT METHODOLOGY.**

(A) Using data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the Town assigned fire rescue incidents to specific properties located within the Town.

(B) Based upon such assignment of Fire Rescue Incident Reports to specific properties, the number of Fire Rescue Incident Reports filed were determined for each DOR Code.

(C) Based upon such assignment of Fire Rescue Incident Reports to DOR Codes, the number of Fire Rescue Incident Reports filed within a sampling period were determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period.

(D) Appendix B contains a designation of Code Descriptions by Property Use Category with the DOR Codes.

Such correlation between Code Descriptions by Property Use Category between the Fire Rescue Incident Reports and the DOR Codes is necessary to allocate the historical demand for fire rescue services as reflected by the Fire Rescue Incident Reports for Tax Parcels on the Tax Roll within the Property Use Categories.

(E) The Demand Percentage for each Property Use Category was then applied to the Fire Rescue Assessed Cost and the resulting product is the cost allocation of that portion of the Fire Rescue Assessed Cost allocated to each individual Property Use Category.

#### SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Rescue Assessed Cost apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix B, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Preliminary Rate Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix B is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 8 of this Preliminary Rate Resolution.

#### SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COST; ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENT RATES.

(A) The Fire Rescue Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2000, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule, attached hereto as Appendix C. The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Rescue Assessed Cost. The remainder of such Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from available Town revenue other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2000. No portion of such Fire Rescue Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Cost is attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Rescue Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the Town Administrator in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2000 as provided in Section 9 of this Preliminary Rate Resolution.

#### SECTION 9. ANNUAL ASSESSMENT ROLL.

(A) The Town Administrator is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2000, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Town Administrator shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the updated Assessment Roll shall be maintained on file in the office of the Town Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2000 be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the Town.

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 11, 2000, in the Town Council Chambers of Town Hall, 6591 Orange Drive, Davie, Florida, at

which time the Town Council will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2000 and collecting such assessments on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The Town Administrator shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 21, 2000, in substantially the form attached hereto as Appendix D.

SECTION 12. NOTICE BY MAIL. The Town Administrator shall also provide, or cause to be provided, notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notice shall be in substantially the form attached hereto as Appendix E. Such notices shall be mailed no later than August 21, 2000.

SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the Town from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs.

SECTION 14. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. SEVERABILITY. If any clause, section, other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 16. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 16th day of August, 2000.

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MAYOR/COUNCIL MEMBER

ATTEST:

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TOWN CLERK

APPROVED THIS 16TH DAY OF AUGUST, 2000

## APPENDIX A DOR CODES

DOR	Description	Category
0	VACANT RESIDENTIAL	NOT USED
1	SINGLE FAMILY IMPROVED	RESIDENTIAL
2	MOBILE HOME	RESIDENTIAL
3	MULTI FAMILY +10 UNITS	RESIDENTIAL
4	CONDOMINIUM	RESIDENTIAL
5	CO-OPS	RESIDENTIAL
6	RETIREMENT HOMES/NONEXPT	RESIDENTIAL
7	MISC RESIDENTIAL	RESIDENTIAL
8	MULTI FAMILY 2-9 UNITS	RESIDENTIAL
10	VACANT COMMERCIAL	NOT USED
11	STORES 1 STORY	COMMERCIAL
12	MIXED USE STORE/OFFICE	COMMERCIAL
13	DEPARTMENT STORES	COMMERCIAL
14	SUPERMARKETS	COMMERCIAL
15	REGIONAL SHOPPING CTRS	COMMERCIAL
16	COMMUNITY SHOPPING CTR	COMMERCIAL
17	OFFICE NON-PROF 1 STORY	COMMERCIAL
18	OFFICE NON-PROF 2+ STORY	COMMERCIAL
19	PROFESSIONAL SERVICES	COMMERCIAL
20	AIR/MARINE/BUS TERMINALS	COMMERCIAL
21	RESTAURANTS/CAFETERIAS	COMMERCIAL
22	DRIVE-IN RESTAURANT	COMMERCIAL
23	BANK/S & L/MORTGAGE/CREDIT	COMMERCIAL
24	INSURANCE COMPANY OFFICE	COMMERCIAL
25	REPAIRS SVC TV/LAUNDRIES	COMMERCIAL
26	SERVICE STATIONS	COMMERCIAL
27	AUTO SALES/SERVICE/RENTAL	COMMERCIAL
28	MOBILE HOME PARKS/PK LOTS	NOT USED
29	WHOLESALE/PRODUCE OUTLETS	COMMERCIAL
30	FLORIST/GREENHOUSE	COMMERCIAL
31	OPEN STADIUMS	COMMERCIAL
32	THEATER/AUDITORIUM (ENCL)	COMMERCIAL
33	NIGHTCLUB/BAR/LOUNGE	COMMERCIAL
34	BOWLING/SKATING/POOL HALL	COMMERCIAL
35	TOURIST ATTRACTION	COMMERCIAL
36	CAMPS	COMMERCIAL
37	RACE TRACK; HORSE/DOG/AUTO	COMMERCIAL
38	GOLF COURSE/DRIVING RANGE	COMMERCIAL
39	HOTELS/MOTELS	COMMERCIAL
40	VACANT INDUSTRIAL	NOT USED
41	LT MFG/SM MACH SHOP/PRINT	INDUSTRIAL/WAREHOUSE
42	HEAVY IND/EQUIP MFG/MACH	INDUSTRIAL/WAREHOUSE
43	LUMBER YARD/SAWMILL	INDUSTRIAL/WAREHOUSE
44	PACK PLANT (FRUIT/MEAT)	INDUSTRIAL/WAREHOUSE
45	CANNERIES/DISTILLERIES	INDUSTRIAL/WAREHOUSE
46	FOOD PROCESSING/BAKERIES	INDUSTRIAL/WAREHOUSE
47	CEMENT PLANTS	INDUSTRIAL/WAREHOUSE
48	WAREHOUSING	INDUSTRIAL/WAREHOUSE
49	OPEN STORAGE	INDUSTRIAL/WAREHOUSE
50	IMPROVED AGRICULTURAL	NOT USED
51	VEGETABLE CROPS	NOT USED
52	BI-ANNUAL ROW CROPS	NOT USED
53	ROW CROPS	NOT USED
54	TIMBERLAND SITE 90+	NOT USED
55	TIMBERLAND SITE 80-89	NOT USED

56	TIMBERLAND SITE 70-79	NOT USED
57	TIMBERLAND SITE 60-69	NOT USED
58	TIMBERLAND SITE 50-59	NOT USED
59	TIMBERLAND NOT CLASSIFIED	NOT USED
60	IMPROVED PASTURE LAND	NOT USED
61	SEMI-IMPROVED LAND	NOT USED
62	NATIVE LAND	NOT USED
63	WASTE LAND	NOT USED
64	GRAZING LAND CLASS V	NOT USED
65	GRAZING LAND CLASS VI	NOT USED
66	CITRUS	NOT USED
67	POULTRY/BEEES/FISH/RABBIT	NOT USED
68	DAIRY, HOG & CATTLE FEED	NOT USED
69	ORNAMENTALS, MISC AG	NOT USED
70	VACANT INSTITUTIONAL	NOT USED
71	CHURCHES	INSTITUTIONAL
72	PRIVATE SCHOOLS & COLLEGE	EDUCATIONAL
73	PRIVATE OWNED HOSPITALS	INSTITUTIONAL
74	HOMES FOR THE AGED	NURSING HOME
75	ORPHANAGES	INSTITUTIONAL
76	MORTUARIES/CEMETERIES	INSTITUTIONAL
77	CLUBS, LODGES, UNION HALLS	INSTITUTIONAL
78	SANITARIUMS, CONVALES, REST	NURSING HOMES
79	CULTURAL ORG, FACILITIES	INSTITUTIONAL NOT USED
80	UNDEFINED	
81	MILITARY	INSTITUTIONAL
82	GOVT FOREST/PARKS/RECREATIONAL	NOT USED
83	PUBLIC COUNTY SCHOOLS	EDUCATIONAL
84	COLLEGES	EDUCATIONAL
85	HOSPITALS	INSTITUTIONAL
86	COUNTY	INSTITUTIONAL
87	STATE	INSTITUTIONAL
88	FEDERAL	INSTITUTIONAL
89	MUNICIPAL NOT PARKS	INSTITUTIONAL
90	LEASEHOLD GOVT OWNED	INSTITUTIONAL
91	UTILITIES, GAS/ELEC/TELEP	NOT USED
92	MINING, PETROLEUM, GAS	NOT USED
93	SUBSURFACE RIGHTS	NOT USED
94	RIGHT-OF-WAY	NOT USED
95	RIVERS & LAKES, SUBMERGED	NOT USED
96	SEWAGE DISP, BORROW PITS	NOT USED
97	OUTDOOR REC OR PARK	NOT USED
98	CENTRALLY ASSESSED	NOT USED
99	ACREAGE NON AGRICULTURAL	NOT USED

**APPENDIX B**  
**PARCEL APPORTIONMENT METHODOLOGY**

The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows.

**SECTION B-1. RESIDENTIAL PROPERTY.** The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Rescue Assessed Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the Town, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

**SECTION B-2. NON-RESIDENTIAL PROPERTY.** The Fire Rescue Assessments for each Tax Parcel of Non-Residential Property shall be computed as follows:

(A) Respectively, multiply the Fire Rescue Assessed Cost by the Demand Percentage attributable to each of the non-residential Property Use Categories. The resulting dollar amounts reflect the portions of the Town's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each Building in each of the non-residential Property Use Categories into one of the following square footage categories:

- (1) Buildings with a Building Area of less than 1,999 square feet;
- (2) Buildings with a Building Area between 2,000 square feet and 3,499 square feet;
- (3) Buildings with a Building Area between 3,500 square feet and 4,999 square feet;
- (4) Buildings with a Building Area between 5,000 square feet and 9,999 square feet;
- (5) Buildings with a Building Area between 10,000 square feet and 19,999 square feet;
- (6) Buildings with a Building Area between 20,000 square feet and 29,999 square feet;
- (7) Buildings with a Building Area between 30,000 square feet and 39,999 square feet;
- (8) Buildings with a Building Area between 40,000 square feet and 49,999 square feet; and
- (9) Buildings with a Building Area of 50,000 square feet or greater.

(C) As to each non-residential Property Use Category multiply the number of Buildings categorized in:

- (1) Subsection (B)(1) of this Section by 1,000 square feet;
- (2) Subsection (B)(2) of this Section by 2,000 square feet;
- (3) Subsection (B)(3) of this Section by 3,500 square feet;
- (4) Subsection (B)(4) of this Section by 5,000 square feet;
- (5) Subsection (B)(5) of this Section by 10,000 square feet;
- (6) Subsection (B)(6) of this Section by 20,000 square feet;
- (7) Subsection (B)(7) of this Section by 30,000 square feet;
- (8) Subsection (B)(8) of this Section by 40,000 square feet; and
- (9) Subsection (B)(9) of this Section by 50,000 square feet.

(D) For each non-residential Property Use Category, add the products of subsections (C)(1) through (C)(9) of this Section. The sum of these products reflects an aggregate square footage area for each non-residential Property Use Category to be used by the Town in the computation of Fire Rescue Assessments.

(E) Divide the product of subsection (A) of this Section relative to each of the non-residential Property Use Categories by the sum of the products for each non-residential Property Use Category described in subsection (D) of this Section. The resulting quotient expresses a dollar amount adjusted or weighted per square foot of improved area to be used in computing Fire Rescue Assessments on each of the respective non-residential Property Use Categories.

(F) For each of the non-residential Property Use Categories, multiply the resulting quotients from subsection (A) of this Section by each of the respective products in subsections (C)(1) through (C)(9) of this Section. The resulting products for each non-residential Property Use Category expresses a series of gross dollar amounts expected to be funded by all Buildings in the respective non-residential Property Use Categories in each of the square footage categories described in subsection (B) of this Section.

(G) For each of the non-residential Property Use Categories, divide each of the respective products of subsection (F) of this Section by the number of Buildings determined to be in each of the square footage categories identified in subsection (B) of this Section. The result expresses the respective dollar amounts of the Fire Rescue Assessments to be imposed upon each Building in each of the non-residential Property Use Categories.

SECTION B-3. MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

**APPENDIX C**  
**ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE**

SECTION C-1. DETERMINATION OF FIRE RESCUE ASSESSED COST. The estimated Fire Rescue Assessed Cost to be assessed for the Fiscal Year commencing October 1, 2000, is \$2,511,500.

SECTION C-2. ESTIMATED FIRE RESCUE ASSESSMENTS. The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2000, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Single Family	\$60

NON- RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional	Educational
	≤1,999	\$173	\$23	\$155	\$155
	2,000 - 3,499	\$345	\$47	\$311	\$311
	3,500 - 4,999	\$604	\$82	\$544	\$544
	5,000 - 9,999	\$863	\$117	\$777	\$777
	10,000 - 19,999	\$1,725	\$234	\$1,555	\$1,555
	20,000 - 29,999	\$3,450	\$467	\$3,110	\$3,110
	30,000 - 39,999	\$5,175	\$701	\$4,665	\$4,665
	40,000 - 49,999	\$6,900	\$935	\$6,220	\$6,220
	≥50,000	\$8,625	\$1,169	\$7,775	\$7,775

**APPENDIX D**  
**FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 21, 2000

[INSERT MAP OF TOWN]

**NOTICE OF HEARING TO REIMPOSE AND  
PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS**

Notice is hereby given that the Town Council of the Town of Davie will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the Town of Davie for the Fiscal Year beginning October 1, 2000.

The hearing will be held at 5:30 p.m. on September 11, 2000, in the Town Council Chambers of Town Hall, 6591 Orange Drive, Davie, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. If a person decides to appeal any decision made by the Town Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Director of Administrative Services at (954) 797-1020 at least seven business days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

RESIDENTIAL PROPERTY USE <u>CATEGORIES</u>	Rate Per <u>Dwelling Unit</u>				
Single Family	\$60				
NON- RESIDENTIAL PROPERTY USE <u>CATEGORIES</u>	Building Classification (in square foot <u>ranges</u> )	<u>Commercial</u>	<u>Industrial/ Warehouse</u>	<u>Institutional</u>	<u>Educational</u>
	≤1,999	\$173	\$23	\$155	\$155
	2,000 - 3,499	\$345	\$47	\$311	\$311
	3,500 - 4,999	\$604	\$82	\$544	\$544
	5,000 - 9,999	\$863	\$117	\$777	\$777
	10,000 - 19,999	\$1,725	\$234	\$1,555	\$1,555
	20,000 - 29,999	\$3,450	\$467	\$3,110	\$3,110
	30,000 - 39,999	\$5,175	\$701	\$4,665	\$4,665
	40,000 - 49,999	\$6,900	\$935	\$6,220	\$6,220
	≥50,000	\$8,625	\$1,169	\$7,775	\$7,775

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. 96-33), the Initial Assessment Resolution (Resolution No. R-96-254), the Final Assessment Resolution (Resolution No. R-96-285), as supplemented and modified by Resolution No. R-97-19, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the

upcoming fiscal year are available for inspection at the Town Clerk's Office of Town Hall, located at 6591 Orange Drive, Davie, Florida.

The assessments will be collected on the annual ad valorem tax bill to be mailed in November 2000, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Town Budget and Finance Department at (954) 797-1050, Monday through Friday between 8:30 a.m. and 5:00 p.m.

TOWN COUNCIL  
OF DAVIE, FLORIDA

**APPENDIX E**  
**FORM OF NOTICE TO BE MAILED**

\* \* \* \* \* NOTICE TO PROPERTY OWNER \* \* \* \* \*  
\* \* \* \* \* THIS IS NOT A BILL \* \* \* DO NOT REMIT PAYMENT \* \* \* \* \*

Town of Davie  
6591 Orange Drive  
Davie, Florida 33314-3399

TOWN OF DAVIE, FLORIDA  
NOTICE OF HEARING TO IMPOSE AND  
PROVIDE FOR COLLECTION OF FIRE RESCUE  
NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 21, 2000

Owner Name  
Address  
City, State Zip

Tax Parcel #: \_\_\_\_\_  
Legal Description: \_\_\_\_\_  
Sequence #: \_\_\_\_\_

As required by section 197.3632, Florida Statutes, and at the direction of the Town Council, notice is hereby given by the Town of Davie that an annual assessment for fire rescue services using the tax bill collection method, is proposed to be levied on your property for the fiscal year October 1, 2000 - September 30, 2001. The use of an annual special assessment to fund fire rescue services benefiting improved property located within the Town of Davie in the past has proven to be fair, efficient and effective. The total annual fire rescue assessment revenue to be collected within the Town of Davie is estimated to be \$\_\_\_\_\_. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as \_\_\_\_\_.

The total number of billing units on the above parcel is \_\_\_\_\_.

The annual fire rescue assessment for the above parcel is \$\_\_\_\_\_.

A public hearing will be held at 5:30 p.m. on September 11, 2000, in the Town Council Chambers of Town Hall, 6591 Orange Drive, Davie, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. If you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Director of Administrative Services at (954) 797-1020 at least seven business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. 96-33), the Initial Assessment Resolution (Resolution No. R-96-254), the Final Assessment Resolution (Resolution No. R-96-285) as supplemented and modified by Resolution No. R-97-19, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming Fiscal Year are available for inspection at the Town Clerk's Office of Town Hall, located at 6591 Orange Drive, Davie, Florida.

Both the fire rescue non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the annual ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue assessment, please contact the Town Budget and Finance Department at (954) 797-1050, Monday through Friday between 8:30 a.m. and 5:00 p.m.

\* \* \* \* \* THIS IS NOT A BILL \* \* \* \* \*